

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Interim Emergency Board
Department of the Treasury
State of Louisiana
Baton Rouge, Louisiana

April 3, 2002



Financial and Compliance Audit Division

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Legislative Auditor

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**INTERIM EMERGENCY BOARD
DEPARTMENT OF THE TREASURY
STATE OF LOUISIANA**
Baton Rouge, Louisiana

Procedural Report
Dated March 22, 2002

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

April 3, 2002



OFFICE OF
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March 22, 2002

**INTERIM EMERGENCY BOARD
DEPARTMENT OF THE TREASURY
STATE OF LOUISIANA**
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Interim Emergency Board. Our procedures included (1) a review of the board's internal control; (2) tests of financial transactions for the years ending June 30, 2002, and June 30, 2001; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 2002, and June 30, 2001. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed board personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Reports of the Interim Emergency Board were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. The board's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

This report is intended for the information and use of the board and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, reading "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

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